

## THE SINGLE-TAX.

An Able Champion Presents His Side of the Case.

BY W. H. T. WAKEFIELD.

In your last article you say: "Mr Wakefield fails to distinguish the point I attempted to make, that no matter upon what kind of property taxes are levied nominally, they are invariably levied against individuals and are paid by individuals either from the products of the labor of those against whom they are levied, or from the products of the labor of other men whose circumstances make them tributary in some manner to those against whom the taxes are levied."

Pardon me, if I think I did not fail to notice this point. That taxes are not paid by inanimate or unorganized matter I then fully agreed. What single-taxers desire, and what they think their plan alone can accomplish, is that taxes "levied against an individual" be paid by that individual, and not shifted to some other men whose circumstances make them tributary in some manner to those against whom the taxes are levied. It is because it is a direct and an unshiftable tax, as well as the one which can be assessed and collected for the least margin of expense, that we think it the best and least burdensome method of raising public revenues, when considered exclusively from a fiscal or taxation standpoint. Really, however, we think raising of revenue an incident of the single tax, and not its primary object, which is the elimination or destruction of land monopoly.

Why do you ignore what I have so often stated to be the principle of the single tax, viz., to separate social or public values, to which all have contributed, by taking only these public or social values for public purposes—giving them to the communities which create them—and thereby render it possible to relieve labor of all the taxes and burdens which now so sorely oppress it? Failure to distinguish between social or monopoly values, which are of public and not private origin, and private values which are of individual origin, is the chief difficulty in understanding the single-tax. I find nothing in your writings to indicate that you have ever observed this distinction.

That land values are the result of the presence, labor and enterprise of the entire community, and that they tend to a constant increase with increase of population and facilities of production, is beyond all question, and is so held by all schools of political economy. It is the monopoly of these socially created values that has made nine out of ten of our rich men; and it is expense of access to land upon which to live and labor that makes and keeps workingmen and farmers poor.

Again, you persistently ignore the difference to labor between paying rent to a landlord and paying it really to one's self, for rent or tax paid to the public treasury in lieu of an equal sum of other taxes previously paid from the products of labor is a gain to labor of the sum previously paid to the landlord.

Your contention that the single-tax would destroy land values to an extent that would reduce the revenue below the needed quantity, is a result of failing to distinguish between capitalized or selling value, and rental or use value. That the single-tax unlimited would destroy the entire selling value is true, but the use or rental value would not be at all affected, except by the increased quantity of land which would become available for use. Driving the dog of monopoly from the manger of natural opportunity, for homes and work would

at first reduce to some extent the rental values of land, but not to the 40 or 50 per cent, which it could be reduced without failing to raise all revenues now required. The greatly increased activity in production and distribution of wealth which would follow adoption of the single-tax, and the rapid accumulation of capital by emancipated industry would soon cause an increased demand for land and increase of rental values to or beyond the present rate.

You say: "Let it not be overlooked in this connection either that whatever the tax may be—little or much—it must be paid from the products of labor, and it can be paid in no other way. All taxes in their ultimate analysis fall upon labor, and labor cannot escape them."

This seems to us a mere useless play upon words, and neither admits nor attempts to refute fact's patent to all the world, previously referred to by us. The Astor family have an unshared income of over \$25,000 per day from real estate rents, over and above the taxes on this real estate. Who pays Astors' taxes? Is it their labor that is taxed, or that of their tenants?

Your chief objection to this fundamental reform seems to be that you are not assured in advance that it will immediately usher in the millennium, but we think it will at least do as much, or more, in that line than other plans will do.

You say you cannot see how it will do up the sugar trust, but I think it will more speedily and effectually abolish that and all other trusts than all other laws which it is possible to enact, for it brings to bear against trusts a law of nature which is as much more effectual than statute law, as a cyclone is over a tin whistle.

The single-tax presupposes and renders possible absolute free trade, and under free trade the sugar trust would have to meet the competition of the world, and the same is true of the cordage, the rubber, and other manufacturing trusts. In proof of this we cite the fact that in England, where there is no tariff on either raw or refined sugar, American, German and French refined sugar has for years, and still does, retail at less than 3 cents per pound. A gentleman lately returned from a visit to his parents in England tells us that his father bought refined sugar at thirty-six pence to the dollar at retail just before he left, and that this was the standard retail price. Why did the sugar trust spend so much money to influence legislation but to secure a monopoly of the home market?

I think you err in saying: "Location is not important to a concern like this. It need not be, and, in fact, is not so situated as to have affixed to it the great value which is given to land by location."

Sugar refineries must necessarily be on a deep-water front and also easily accessible to many lines of railway and are so situated, and such locations are very valuable, but under the present system enormously undervalued for tax purposes. It is safe to say that of the \$7,740,000 you quote as sugar-trust value, the actual or personal-property capital does not exceed the \$740,000, leaving 7 million dollars of real estate. They must also be in or very near a large city to secure the plenty and cheap labor.

Under the single-tax the oil trust, lumber, coal, iron, copper, lead and all other trusts that now corner natural products would be taxed the full value of the products above the current rates of interest on their capital invested in machinery, etc., and actual wages paid, with reasonable wages for superintendence; for these are all trusts founded on a monopoly of land values, or land-value

products. This would stop holding forty mines idle to render the one worked more profitable, and there would be the same competition in mining as in farming.

You say: "Mr. Wakefield is aware that I believe an entire revolution of our whole social, industrial and governmental systems, to adapt them to modern conditions and necessities can alone remove the evils of our times and render it possible for all the people to be prosperous and happy. There must be an entire new order of things and this the single tax cannot accomplish."

Here I see the real bone of contention between us. I would begin the work of reform by removing the causes of present and apparent evils, beginning with the greatest ones, which are the parents of nearly all the others, and with the vantage ground thus gained, I would, in succession, attack each new or old one, as time and the experience of new conditions would show to be most in the way of progress, justice and liberty. This is the only practical method of reform, the only method by which any reform or improvement of man's condition has ever been accomplished. It is in the line of evolution and natural development—change by modification and adaptation of parts—and man can work on no other line, for nature does not.

You, on the other hand, seem to have been captivated by Bellamy's Utopian Fairy Dream, and expect to reach the imaginary millennium by a "Be it enacted" of congressmen who have attained their places through either fraud, cunning treachery, or gall, and to set aside at one fell swoop every law of nature and of human nature, as well as all laws of progress and development. You remind me of a man at the bottom of a well about to be asphyxiated by poisonous vapors, but who refuses to ascend the ladder which leads to safety because he cannot plant his first step on the topmost rung.

Under any form of socialism the land and taxation questions must be dealt with, and can be eliminated only under entire communism, if even then, and the Anglo-Saxon race will never become communists. Mr. Bellamy himself said that the single-tax was the first step in securing the adoption of his system, "without which and before which no other step could possibly be taken," yet we find many of his disciples opposing this step. We believe the trend of progress is toward greater personal freedom and less invasive government, and that the ultimate ideal of man is perfect liberty and the perfect order and happiness which liberty alone can bring, for order is the daughter and not the mother of liberty.

You, on the other hand, seem to think that more and stronger government is the ideal, and that by some strange, inexplicable alchemy human nature can be so changed that men will cease to seek power that they may abuse it.

I think my road to the millennium the shortest, plainest and safest.

The Lesson and the Philosophy of the Late Election.

EDITOR ADVOCATE:—As very many have tried their hand in explanation of the causes that swayed the electors in their verdict as rendered at the late election, and the consequences that will grow out of the verdict, let us try ours. And first, construing the result as a fulfillment of scripture "that the Lord chasteneth whom He loveth," that is about all the consolation I can get out of it.

The causes of that result were multifarious, but most of them very plain to

be detected. And still one or two great causes overshadowed all others. In Kansas the legislative "embroglio" of two years since prejudiced our cause and raised a tide that it was difficult to make headway against. For in politics mankind regard every effort of a party to force things with doubt and distrust; and this furnished the enemy with a very acceptable lever in their effort to foist Populists from place and power. In the same line was the universally-greater jangle of the democracy in congress at its last and preceding session, and Cleveland's connection therewith, which breathed the breath of life into the republican party again, that Clarkson and the national leaders had given up as dead, and inspired it to renewed action, where otherwise it would never again have raised its head above the surface or fought another battle.

In this respect, and, indeed, in several respects, it bears an exact parallel to the famous Harrison campaign of 1840, and may very probably have the same experience as the latter. That campaign, like the late one, was preceded by an era of back suspensions, mercantile failures, and hard times; and the democracy in power at the two preceding sessions of congress had wrangled over the remedies and the legislation necessary to restore the country to its normal prosperity; so that their enemy (the whigs) were furnished with abundant and unexpected material with which to fight their battles, and which, I needn't say, they took advantage of to sweep the country and elevate General Harrison from his log cabin on the banks of the Ohio, where he had been in retirement for a quarter of a century (drinking hard cider, as was the boast of his friends) into the presidency. Well, with a majority in both houses of congress they commenced operations; and the old general having died, Tyler succeeded, and within six months the party was by the ears in a fratricidal conflict, which ended in its total disaster at the next election, and Henry Clay, its great champion and chieftain was consigned to a defeat from which he nor the party ever recovered, but both went to their political graves.

So it will be seen that the case furnishes an instructive parallel to each of the great parties at present; and it will be fortunate for republicanism if the parallel is not carried out to the end in a wrangle among themselves similar to that which occurred to their progenitors, the whigs, and to the democracy at the last and preceding session of congress. This may be set down as the primal and chief cause of republican success at this time; as people were disappointed and disgusted with the jangle in congress and the evident inability of the party to fulfill its pledges and solve the financial problem to the satisfaction of the country. And when in masses men become maddened, like any other animal, they often rush forward to their own destruction, and strike right and left without being too careful whom they punish or whether they don't even destroy their own best friends. Thoroughly maddened by the congressional catastrophe the masses in their tantrums, at the late election laid low everything that was not diametrically antagonistic to democracy, and like an infuriated herd of Texas steers ran over and trampled under foot their very caretakers and protectors, the Populists, in their well-nigh insane pursuit of the foe.

Nor need the democracy wonder that the responsibility for the hard times is laid at their door, when they were guilty of the last great act in the scheme of demoralization, depression and low prices,